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BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Ireturns.com, Inc.

Serial No. 76/004,069

Filed: March 17, 2000

Mark: IRETURNS.COM LEVEL YOUR IPLAYING FIELD

NOTICE OF APPEAL and REQUEST FOR SUSPENSION OF APPEAL

Honorable Assistant Commissioner of Trademarks 2900 Crystal Drive Arlington, VA 22202

06-27-2002

U.S. Fatent & TMOfc/TM Mail Ropt Dt. #79

Madam:

· Applicant hereby appeals to the Trademark Trial and Appeal Board from the final refusal to register issued on December 27, 2001, in the above-identified application.

Please charge counsel's Deposit Account No. 501150 in the amount of \$300.00 to cover the appeal fee.

A Request to Divide/Request for Reconsideration is being filed concurrently and therefore, Applicant respectfully requests that this Appeal be suspended pending the Examining Attorney's action on the Request to Divide/Request for Reconsideration.

07/02/2002 KGIBBONS 00000124 76004069

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300.00 OP

Respectfully Submitted, IRETURNS.COM, INC.

Date: 6/27/02

Mark H. Tidman Thomas E. Zutic

Counsel for Applicant

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June 27, 2002

VIA HAND DELIVERY

06-27-2002 U.S. Patent & TMOfc/TM Mail Ropt Dt. #79

Box, TTAB - NO FEE Assistant Commissioner for Trademarks 2900-Crystal Drive Arlington, VA 22202-3513

Re: Notice of Appeal and Request for Suspension of Appeal

Applicant: IReturns.com, Inc.

Mark: IRETURNS.COM LEVEL YOUR IPLAYING FIELD & Design

Serial No. 76/004,069 Classes 35, 36, 39, 42 Our Reference: 304083-3

Sir:

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We enclose the following for filing in the Patent and Trademark Office:

XX Notice of Appeal and Request for Suspension of Appeal

Also, enclosed is our check for the required filing fee in the amount of \$300. Should this check become detached, or the amount be insufficient, please charge our Deposit Account No. 501150.

Respectfully submitted,

Piper Rudnick LLP

Mark H. Tidman Thomas E. Zutic

MHT/TEZ/bdl

Enclosure